

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					1222-0
		1110-0	1126-0	1132-0	1220-0	1221-0	
REVENUES:							
STATE REVENUES	1000-2999	27,805,208.00	778,894.00	855,129.29	334,718.00	66,840.00	51,102.00
FEDERAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	6000-7999	5,584,660.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	8000-8999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		33,389,868.00	778,894.00	855,129.29	334,718.00	66,840.00	51,102.00
EXPENDITURES:							
INSTRUCTIONAL SERVICES							
PERSONAL SERVICES	1000-9899						
EMPLOYEE BENEFITS	010-199	16,899,802.61	0.00	715,316.70	0.00	0.00	0.00
PURCHASED SERVICES	200-299	6,243,796.81	0.00	139,812.59	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	778,894.00	0.00	0.00	0.00	8,509.47
CAPITAL OUTLAY	400-499	481,868.70	0.00	0.00	0.00	0.00	39,801.80
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	23,625,468.12	778,894.00	855,129.29	0.00	0.00	48,311.27
INSTRUCTIONAL SUPPORT SERVICES							
PERSONAL SERVICES	2000-2999						
EMPLOYEE BENEFITS	010-199	3,858,200.06	0.00	0.00	0.00	51,777.85	0.00
PURCHASED SERVICES	200-299	1,396,475.39	0.00	0.00	0.00	15,062.15	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	5,254,675.45	0.00	0.00	0.00	66,840.00	0.00
OPERATION & MAINTENANCE							
PERSONAL SERVICES	3000-3999						
EMPLOYEE BENEFITS	010-199	1,185,980.86	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	623,615.96	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	1,085,312.11	0.00	0.00	334,718.00	0.00	0.00
CAPITAL OUTLAY	400-499	229,652.56	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	3,124,561.49	0.00	0.00	334,718.00	0.00	0.00

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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES	GOVERNMENTAL - GENERAL					EXHIBIT A-I-I-B-1	
DESCRIPTION - FUND SOURCE	ACCT#	1110-0	1126-0	1132-0	1220-0	1221-0	1222-0
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	23,552.86	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	10,811.89	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	1,064.83	0.00	0.00	0.00	0.00	2,790.73
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	35,429.58	0.00	0.00	0.00	0.00	2,790.73
TOTAL AUXILIARY SERVICES							
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	762,565.84	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	269,734.52	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	14,772.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		1,047,072.36	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.							
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES							







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 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES	GOVERNMENTAL - GENERAL						EXHIBIT A-I-I-C-2
DESCRIPTION - FUND SOURCE	ACCT#	1230-0	1240-0	1252-0	1255-0	1262-0	1271-0
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	480,000.00	58,837.00	148,399.00	61,005.00	0.00	40,000.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	19,193.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	0.00	19,193.00	0.00







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FUND TYPES	GOVERNMENTAL - GENERAL						EXHIBIT A-I-I-C-3
DESCRIPTION - FUND SOURCE	ACCT#	1275-0	1281-0	1283-0	1284-0	1287-0	1310-0
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	56,165.00	39,000.00	49,932.48	93,191.00	67,558.00	1,249,578.00
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	9910	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	0.00	0.00	0.00
	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	(0.00)	0.00	0.00	0.00	0.00	0.00



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 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-I-I-B-4
		1410-0	1415-0	1520-0	1720-0	1760-0	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES							
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES							
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	2,277,631.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.							2,277,631.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES							

**OPELIKA CITY BOARD OF EDUCATION**  
**FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY**  
**GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FUND TYPES	GOVERNMENTAL - GENERAL						EXHIBIT A-I-I-C-4
DESCRIPTION - FUND SOURCE	ACCT#	1410-0	1415-0	1520-0	1720-0	1760-0	1764-0
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OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899						
EMPLOYEE BENEFITS	010-199	0.00	0.00	149,906.77	421,477.20	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	52,928.23	192,354.55	0.00	0.00
MATERIALS & SUPPLIES	300-399	16,117.56	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	16,117.56	0.00	202,835.00	613,831.75	0.00	0.00
TOTAL EXPENDITURES	1000-9899	146,386.00	3,500.00	202,835.00	613,831.75	0.00	2,277,631.00
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OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	29,582.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997 (NET)	0.00	0.00	0.00	0.00	(29,582.00)	0.00
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	(29,582.00)	0.00
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EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	37,273.45	44,000.00	0.00
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BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	129,884.88	10,000.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	167,158.33	54,000.00	0.00

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FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					1810-0	1810-1
		1765-0	1767-0	1768-0	1770-0	1770-0		
<b>REVENUES:</b>								
STATE REVENUES	1000-8999	0.00	136,722.00	20,000.00	271,776.00	103,950.00	0.00	
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00	
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES	8000-8999	0.00	136,722.00	20,000.00	271,776.00	103,950.00	0.00	
<b>EXPENDITURES:</b>								
<b>INSTRUCTIONAL SERVICES</b>								
PERSONAL SERVICES	1000-9899							
EMPLOYEE BENEFITS	1000-1999							
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	3,200.00	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	46,200.00	4,400.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	46,200.00	7,600.00	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>								
PERSONAL SERVICES	2000-2999							
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	2,750.00	2,400.00	
CAPITAL OUTLAY	400-499	0.00	0.00	429.00	0.00	55,000.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	370.00	0.00	57,750.00	2,400.00	
<b>OPERATION &amp; MAINTENANCE</b>								
PERSONAL SERVICES	3000-3999							
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00	
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OPERATION & MAINTENANCE	600-997	0.00	0.00	0.00	0.00	0.00	0.00	

EXHIBIT A-I-I-A-5



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EXHIBIT A-I-I-C-5

FUND TYPES	GOVERNMENTAL - GENERAL					
DESCRIPTION - FUND SOURCE	ACCT#	1765-0	1767-0	1768-0	1770-0	1810-0
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		1,354,748.48	0.00	799.00	95,341.70	103,950.00
TOTAL EXPENDITURES	1000-9899					
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00
	9910					
TRANSFERS OUT	920-929	0.00	136,722.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	(136,722.00)	0.00	0.00	0.00
	(NET)					
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(136,722.00)	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(1,354,748.48)	0.00	19,201.00	176,434.30	(10,000.00)
BEGINNING FUND BALANCE - OCT 1	0300-0399	1,354,748.48	0.00	0.00	0.00	10,000.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	19,201.00	176,434.30	0.00

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FUND TYPES DESCRIPTION - FUND SOURCE	GOVERNMENTAL - GENERAL					EXHIBIT A-I-I-A-6	
	ACCT#	2130-0	2259-0	2901-0	6001-0		6002-0
REVENUES:							
STATE REVENUES	1000-8999	3,619.00	611.32	30,000.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	29,838.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	20,268,610.91	328,596.58	52,468.15
OTHER REVENUES	6000-7999	0.00	0.00	0.00	2,787.63	0.00	0.00
TOTAL REVENUES	8000-8999	3,619.00	611.32	30,000.00	20,301,236.54	328,596.58	52,468.15
EXPENDITURES:							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	15,000.00	2,420,268.81	1,089.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	2,977.79	754,555.77	83.37	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	766,849.86	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	1,526,447.71	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	91,552.35	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	17,977.79	5,565,369.50	1,172.37	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	6,250.00	736,206.28	8,320.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	1,263.55	188,085.67	637.32	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	203,021.78	48,440.30	0.00
MATERIALS & SUPPLIES	400-499	0.00	611.32	0.00	240,743.88	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	3,570.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	611.32	7,513.55	1,371,627.61	57,397.62	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	54,002.55	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	9,596.75	0.00	0.00
PURCHASED SERVICES	300-399	3,619.00	0.00	0.00	829,135.51	227,564.10	213,645.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	407,757.99	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	476.35	0.00	140,675.29
TOTAL OPERATION & MAINTENANCE		3,619.00	0.00	0.00	1,300,969.15	227,564.10	354,320.29





OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				EXHIBIT A-I-I-C-6			
		2130-0	2259-0	2901-0	6001-0		6002-0	6003-0	
OTHER EXPENDITURES									
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	264,122.87	6,040.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	36,037.81	462.66	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	1,189.36	13,857.50	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	10,962.83	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	630.55	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	0.00	0.00	0.00	312,943.42	20,360.16	0.00	0.00	268,711.94
TOTAL EXPENDITURES	1000-9899	3,619.00	611.32	30,000.00	11,168,324.74	328,596.58			623,032.23
OTHER FINANCING SOURCES & FUND USES:									
TRANSFERS IN	9200-9299	0.00	0.00	0.00	451,791.24	0.00	0.00	0.00	590,237.28
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	342,556.90	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00	16,608,686.67	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	(15,814,338.53)	0.00	0.00	0.00	590,237.28
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	(15,814,338.53)	0.00	0.00	0.00	590,237.28
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(6,681,426.73)	0.00	0.00	0.00	19,673.20
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	17,870,595.13	0.00	0.00	0.00	2,500,000.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00	0.00	11,189,168.40	0.00	0.00	0.00	2,519,673.20

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-I-A-7

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL				
		6370-0	6520-0	6931-0	8995-0	8996-0
<b>REVENUES:</b>						
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	8,084.44	309,999.96	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	66,512.07	5,269.31
TOTAL REVENUES	8000-8999	8,084.44	309,999.96	0.00	66,512.07	5,269.31
<b>EXPENDITURES:</b>						
<b>INSTRUCTIONAL SERVICES</b>						
PERSONAL SERVICES	1000-9899					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	925.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	925.00	0.00	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>						
PERSONAL SERVICES	2000-2999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	0.00	0.00	0.00	0.00
<b>OPERATION &amp; MAINTENANCE</b>						
PERSONAL SERVICES	3000-3999					
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	2,330.91	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	1,077.50	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	0.00	3,408.41	0.00	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					8997-0
		6370-0	6520-0	6931-0	8995-0	8996-0	
AUXILIARY SERVICES	4000-4999						
PERSONAL SERVICES	010-199	0.00	70.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	13.23	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	66,512.07	5,269.31	2,304.69
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL AUXILIARY SERVICES		0.00	83.23	0.00	66,512.07	5,269.31	2,304.69
GENERAL ADMINISTRATIVE SERVICES	6000-6999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	8000-8999						
PRINCIPAL	931-931	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	932-932	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT A-I-I-B-7

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - GENERAL					EXHIBIT A-I-I-C-7
		6370-0	6520-0	6931-0	8995-0	8996-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	157,950.62	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	57,926.61	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	19,818.34	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	1,297.87	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	236,993.44	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	1000-9899	0.00	240,485.08	925.00	66,512.07	5,269.31	2,304.69
TOTAL EXPENDITURES							
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	925.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	25,000.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997 (NET)	0.00	(25,000.00)	925.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	(25,000.00)	925.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	8,084.44	44,514.88	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	70,514.16	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	8,084.44	115,029.04	0.00	0.00	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
<b>REVENUES:</b>		
STATE REVENUES	1000-8999	36,176,467.29
FEDERAL REVENUES	1000-2999	29,838.00
LOCAL REVENUES	3000-5999	26,552,420.04
OTHER REVENUES	6000-7999	76,873.70
<b>TOTAL REVENUES</b>	8000-8999	<b>62,835,599.03</b>
<b>EXPENDITURES:</b>		
<b>INSTRUCTIONAL SERVICES</b>		
PERSONAL SERVICES	1000-9899	
EMPLOYEE BENEFITS	1000-1999	
PURCHASED SERVICES	010-199	20,181,238.01
MATERIALS & SUPPLIES	200-299	7,188,616.24
CAPITAL OUTLAY	300-399	1,599,581.38
OTHER OBJECTS	400-499	2,200,167.88
	500-599	91,552.35
	600-997	5,695.00
<b>TOTAL INSTRUCTIONAL SERVICES</b>		<b>31,266,850.86</b>
<b>INSTRUCTIONAL SUPPORT SERVICES</b>		
PERSONAL SERVICES	2000-2999	
EMPLOYEE BENEFITS	010-199	5,230,985.84
PURCHASED SERVICES	200-299	1,795,905.35
MATERIALS & SUPPLIES	300-399	334,694.39
CAPITAL OUTLAY	400-499	361,721.57
OTHER OBJECTS	500-599	0.00
	600-997	3,940.00
<b>TOTAL INSTRUCTIONAL SUPPORT SERV</b>		<b>7,727,247.15</b>
<b>OPERATION &amp; MAINTENANCE</b>		
PERSONAL SERVICES	3000-3999	
EMPLOYEE BENEFITS	010-199	1,239,983.41
PURCHASED SERVICES	200-299	633,212.71
MATERIALS & SUPPLIES	300-399	2,693,993.72
CAPITAL OUTLAY	400-499	639,741.46
OTHER OBJECTS	500-599	0.00
	600-997	142,229.14
<b>TOTAL OPERATION &amp; MAINTENANCE</b>		<b>5,349,160.44</b>

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	TOTAL (Memo Only)
<b>AUXILIARY SERVICES</b>		
PERSONAL SERVICES	4000-4999	
EMPLOYEE BENEFITS	010-199	889,627.60
PURCHASED SERVICES	200-299	474,060.04
MATERIALS & SUPPLIES	300-399	400,814.78
CAPITAL OUTLAY	400-499	413,156.68
OTHER OBJECTS	500-599	0.00
<b>TOTAL AUXILIARY SERVICES</b>	600-997	<b>2,180,309.10</b>
<b>GENERAL ADMINISTRATIVE SERVICES</b>		
PERSONAL SERVICES	6000-6999	
EMPLOYEE BENEFITS	010-199	1,406,371.95
PURCHASED SERVICES	200-299	482,782.29
MATERIALS & SUPPLIES	300-399	523,395.82
CAPITAL OUTLAY	400-499	96,441.04
OTHER OBJECTS	500-599	0.00
<b>TOTAL GENERAL ADMIN SERVICES</b>	600-997	<b>31,516.71</b>
<b>CAPITAL OUTLAY - REAL PROPERTY</b>		
PERSONAL SERVICES	7000-7999	
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	4,060,390.09
<b>TOTAL CAPITAL OUTLAY-REAL PROP.</b>	600-997	<b>4,060,390.09</b>
<b>DEBT SERVICES</b>		
PRINCIPAL	8000-8999	
INTEREST	931-931	0.00
OTHER OBJECTS	932-932	0.00
<b>TOTAL DEBT SERVICES</b>	300-997	<b>0.00</b>

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - GENERAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE -----	ACCT# -----	TOTAL (Memo Only) -----
OTHER EXPENDITURES		
PERSONAL SERVICES	9000-9899	999,497.46
EMPLOYEE BENEFITS	010-199	339,709.86
PURCHASED SERVICES	200-299	50,982.76
MATERIALS & SUPPLIES	300-399	12,260.70
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	269,342.49
TOTAL OTHER EXPENDITURES	600-997	1,671,793.27
TOTAL EXPENDITURES	1000-9899	54,796,258.72
OTHER FINANCING SOURCES & FUND USES:		
TRANSFERS IN	9200-9299	1,042,953.52
OTHER FINANCING SOURCES	9000-9997	342,556.90
	9910	
TRANSFERS OUT	920-929	17,102,651.67
	9900-9999	
OTHER FUND USES	900-997	0.00
TOTAL	(NET)	(15,717,141.25)
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(15,717,141.25)
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	(7,677,800.94)
BEGINNING FUND BALANCE - OCT 1	0300-0399	21,945,742.65
ENDING FUND BALANCE - SEP 30	(NET)	14,267,941.71







OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					4110-1
		3210-0	3220-0	3310-0	3317-0	4110-0	
OTHER EXPENDITURES	9000-9899						
PERSONAL SERVICES	010-199	0.00	23,568.24	0.00	0.00	160,239.25	0.00
EMPLOYEE BENEFITS	200-299	0.00	9,999.76	0.00	0.00	28,076.18	0.00
PURCHASED SERVICES	300-399	0.00	3,039.13	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	2,691.22	0.00	0.00	35,212.15	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	1000-9899	1,161,527.31	39,298.35	92,282.00	22,784.23	223,527.58	0.00
TOTAL EXPENDITURES			39,298.35	92,282.00	22,784.23	1,564,137.05	125,292.14
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	388.52	(388.52)	0.00	0.00	(0.00)	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	388.52	(388.52)	0.00	0.00	(0.00)	0.00

EXHIBIT A-II-C-1

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-I-II-A-2
		4116-0	4130-0	4150-0	4160-0	4286-0	
<b>REVENUES:</b>							
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	71,960.09	241,437.36	39,237.64	136,062.03	242,725.98	13,725.81
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	8000-8999	71,960.09	241,437.36	39,237.64	136,062.03	242,725.98	13,725.81
<b>EXPENDITURES:</b>							
<b>INSTRUCTIONAL SERVICES</b>							
PERSONAL SERVICES	1000-1999	0.00	122,450.86	0.00	0.00	19,930.52	0.00
EMPLOYEE BENEFITS	1000-199	0.00	48,870.90	0.00	0.00	1,526.75	0.00
PURCHASED SERVICES	200-299	5,000.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	18,812.04	2,378.68	102,465.33	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	67,348.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INSTRUCTIONAL SERVICES</b>	600-997	5,000.00	171,321.76	18,812.04	2,378.68	191,270.60	0.00
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999	26,850.00	0.00	0.00	44,317.42	6,255.00	0.00
EMPLOYEE BENEFITS	010-199	2,056.78	0.00	0.00	17,704.36	1,199.49	0.00
PURCHASED SERVICES	200-299	28,510.00	47,583.50	658.65	10,450.00	20,602.50	0.00
MATERIALS & SUPPLIES	300-399	0.00	22,532.10	19,766.95	11,211.57	23,398.39	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INSTRUCTIONAL SUPPORT SERV</b>	600-997	57,416.78	70,115.60	20,425.60	83,683.35	51,455.38	0.00
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	50,000.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OPERATION &amp; MAINTENANCE</b>	600-997	0.00	0.00	0.00	50,000.00	0.00	0.00



OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-1-II-C-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					4286-0	4287-0
		4116-0	4130-0	4150-0	4160-0	4160-0		
OTHER EXPENDITURES	9000-9899							
PERSONAL SERVICES	010-199	6,190.00	0.00	0.00	0.00	0.00	0.00	4,175.00
EMPLOYEE BENEFITS	200-299	1,197.61	0.00	0.00	0.00	0.00	0.00	310.73
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00	9,240.08
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		7,387.61	0.00	0.00	0.00	0.00	0.00	13,725.81
TOTAL EXPENDITURES	1000-9899	71,960.09	241,437.36	39,237.64	136,062.03	242,725.98		13,725.81
OTHER FINANCING SOURCES & FUND USES:								
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997 (NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00







OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	GOVERNMENTAL - SPECIAL REVENUE					EXHIBIT A-II-C-3	
	ACCT#	4295-0	4296-0	4297-0	4298-0		4303-0
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	10,400.00	0.00	0.00	28,060.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	1,871.54	0.00	0.00	4,225.23	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	12,271.54	0.00	0.00	32,285.23	0.00	0.00
TOTAL OTHER EXPENDITURES		46,771.54	332,668.91	80,459.33	4,277,488.89	27,600.00	4,937,283.28
TOTAL EXPENDITURES	1000-9899						
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	0.00	0.00	307,383.09
OTHER FINANCING SOURCES	9000-9997	0.00	332,668.91	0.00	0.00	0.00	0.00
	9910						
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
	9900-9999						
OTHER FUND USES	900-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	(NET)	0.00	332,668.91	0.00	0.00	0.00	307,383.09
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	332,668.91	0.00	0.00	0.00	307,383.09
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	0.00	(0.00)	0.00	(758,056.38)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	0.00	0.00	0.00	1,538,989.14
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	0.00	(0.00)	0.00	780,932.76

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE					TOTAL (Memo Only)
		5980-0	5990-0	7101-0	7140-0	8425-0	
<b>REVENUES:</b>							
STATE REVENUES	1000-8999	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL REVENUES	1000-2999	0.00	1,800.00	0.00	0.00	0.00	11,620,979.34
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	0.00	0.00	1,863,139.97
OTHER REVENUES	6000-7999	0.00	0.00	1,505,437.82	403.66	0.00	241,475.73
TOTAL REVENUES	8000-8999	0.00	1,800.00	1,505,617.82	403.66	163,140.00	13,725,595.04
<b>EXPENDITURES:</b>							
<b>INSTRUCTIONAL SERVICES</b>							
PERSONAL SERVICES	1000-9899	0.00	0.00	0.00	0.00	0.00	2,500,541.83
EMPLOYEE BENEFITS	1000-1999	0.00	0.00	0.00	0.00	0.00	961,438.22
PURCHASED SERVICES	200-299	0.00	0.00	310,492.24	0.00	0.00	473,335.13
MATERIALS & SUPPLIES	300-399	0.00	0.00	1,187,204.67	0.00	0.00	1,488,835.95
CAPITAL OUTLAY	400-499	0.00	0.00	9,449.00	0.00	0.00	85,579.58
OTHER OBJECTS	500-599	0.00	0.00	67,436.26	0.00	0.00	67,436.26
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	1,574,582.17	0.00	154,983.00	5,577,166.97
<b>INSTRUCTIONAL SUPPORT SERVICES</b>							
PERSONAL SERVICES	2000-2999	0.00	1,500.00	0.00	0.00	0.00	912,876.53
EMPLOYEE BENEFITS	010-199	0.00	300.00	0.00	0.00	0.00	299,032.65
PURCHASED SERVICES	200-299	0.00	0.00	35,232.38	0.00	0.00	283,838.86
MATERIALS & SUPPLIES	300-399	0.00	0.00	143,319.59	0.00	6,525.60	258,958.06
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	10,204.91	0.00	0.00	11,508.91
TOTAL INSTRUCTIONAL SUPPORT SERV	600-997	0.00	1,800.00	188,756.88	0.00	6,525.60	1,766,215.01
<b>OPERATION &amp; MAINTENANCE</b>							
PERSONAL SERVICES	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	45,163.73	0.00	0.00	134,309.87
MATERIALS & SUPPLIES	300-399	0.00	0.00	7,471.97	0.00	0.00	48,998.53
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE	600-997	0.00	0.00	52,635.70	0.00	0.00	183,308.40

EXHIBIT A-I-II-A-4

**OPELIKA CITY BOARD OF EDUCATION**  
**FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY**  
**GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				TOTAL (Memo Only)
		5980-0	5990-0	7101-0	7140-0	
<b>AUXILIARY SERVICES</b>						
PERSONAL SERVICES	4000-4999	0.00	0.00	0.00	0.00	919,197.21
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	613,714.63
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	51,977.29
MATERIALS & SUPPLIES	300-399	0.00	4,912.13	0.00	0.00	2,185,942.54
CAPITAL OUTLAY	400-499	0.00	4,576.39	0.00	0.00	894,718.70
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	224,657.21
TOTAL AUXILIARY SERVICES	600-997	0.00	9,488.52	0.00	0.00	4,890,207.58
<b>GENERAL ADMINISTRATIVE SERVICES</b>						
PERSONAL SERVICES	6000-6999	0.00	0.00	0.00	0.00	69,785.79
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	27,405.34
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	8,927.43
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	1,631.40	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMIN SERVICES	600-997	0.00	100.00	100.00	0.00	27,192.53
<b>CAPITAL OUTLAY - REAL PROPERTY</b>						
PERSONAL SERVICES	7000-7999	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	2,564,540.04
TOTAL CAPITAL OUTLAY-REAL PROP.	600-997	0.00	0.00	0.00	0.00	2,564,540.04
<b>DEBT SERVICES</b>						
PRINCIPAL	8000-8999	0.00	0.00	0.00	0.00	0.00
INTEREST	931-931	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	932-932	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICES	300-997	0.00	0.00	0.00	0.00	0.00

EXHIBIT A-I-II-B-4

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - SPECIAL FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - SPECIAL REVENUE				TOTAL (Memo Only)
		5980-0	5990-0	7101-0	7140-0	
OTHER EXPENDITURES	9000-9899					
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	232,632.49
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	45,681.05
PURCHASED SERVICES	300-399	0.00	0.00	267.14	0.00	3,306.27
MATERIALS & SUPPLIES	400-499	0.00	134,693.74	20,744.65	0.00	202,581.84
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	134,693.74	21,011.79	0.00	484,201.65
TOTAL EXPENDITURES	1000-9899	0.00	1,800.00	1,960,257.01	21,011.79	15,598,950.74
OTHER FINANCING SOURCES & FUND USES:						
TRANSFERS IN	9200-9299	0.00	0.00	1,340,168.44	25,000.00	1,672,551.53
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00	348.62	0.00	333,017.53
TRANSFERS OUT	920-929	0.00	0.00	455,183.25	101.74	455,284.99
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997 (NET)	0.00	0.00	885,333.81	24,898.26	1,550,284.07
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	885,333.81	24,898.26	1,550,284.07
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00	430,694.62	4,290.13	(323,071.63)
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00	1,351,789.39	969.75	2,891,748.28
ENDING FUND BALANCE - SEPTEMBER 30	(NET)	0.00	0.00	1,782,484.01	5,259.88	2,568,676.65

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-III-A-1  
 GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6231-0	(Memo Only)
REVENUES:			
STATE REVENUES	1000-8999		
FEDERAL REVENUES	1000-2999	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00
TOTAL REVENUES	8000-8999	1,366,517.82	1,366,517.82
		1,366,517.82	1,366,517.82
EXPENDITURES:			
INSTRUCTIONAL SERVICES	1000-9899		
PERSONAL SERVICES	1000-1999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-III-B-1  
 GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6231-0	(Memo Only)
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES			
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES			
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.			
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	845,000.00	845,000.00
INTEREST	932-932	521,517.82	521,517.82
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		1,366,517.82	1,366,517.82

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - DEBT SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-III-C-1

GOVERNMENTAL - GENERAL

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	6231-0	(Memo Only)
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OTHER EXPENDITURES	1000-9899	1,366,517.82	1,366,517.82
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	0.00	0.00
OTHER FINANCING SOURCES	9000-9997 9910	0.00	0.00
TRANSFERS OUT	920-929	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00
TOTAL	900-997 (NET)	0.00	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					8410-0
		1320-0	2120-0	2210-0	6230-0	6233-0	
REVENUES:							
STATE REVENUES	1000-8999	159,201.00	1,059,156.48	1,131,819.78	0.00	0.00	324,530.52
FEDERAL REVENUES	1000-2999	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	0.00	0.00	570,193.37	0.00	0.00
OTHER REVENUES	6000-7999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8000-8999	159,201.00	1,059,156.48	1,131,819.78	570,193.37	0.00	324,530.52
EXPENDITURES:							
INSTRUCTIONAL SERVICES	1000-9899						
PERSONAL SERVICES	1000-1999						
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00	0.00	0.00	0.00	0.00
OPERATION & MAINTENANCE	3000-3999						
PERSONAL SERVICES	010-199	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00	0.00	140,000.00	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATION & MAINTENANCE		0.00	0.00	0.00	140,000.00	0.00	0.00





OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	GOVERNMENTAL - CAPITAL PROJECTS					8410-0
		1320-0	2120-0	2210-0	6230-0	6233-0	
OTHER EXPENDITURES							
PERSONAL SERVICES	9000-9899	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	600-997	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1000-9899	0.00	1,545,177.28	888,017.04	4,568,926.09	10,052,141.04	324,530.52
OTHER FINANCING SOURCES & FUND USES:							
TRANSFERS IN	9200-9299	0.00	0.00	0.00	15,000,000.00	0.00	0.00
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	0.00	0.00	10,052,141.04	0.00
TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	900-997	0.00	0.00	0.00	15,000,000.00	10,052,141.04	0.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	0.00	0.00	15,000,000.00	10,052,141.04	0.00
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	159,201.00	(486,020.80)	243,802.74	11,001,267.28	0.00	0.00
BEGINNING FUND BALANCE - OCT 1	0300-0399	144,039.00	3,969,804.03	(243,802.74)	9,657,310.92	0.00	0.00
ENDING FUND BALANCE - SEP 30	(NET)	303,240.00	3,483,783.23	0.00	20,658,578.20	0.00	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-A-2

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	8411-0	(Memo Only)
REVENUES:			
STATE REVENUES	1000-8999	20,082.00	2,694,789.78
FEDERAL REVENUES	1000-2999	0.00	0.00
LOCAL REVENUES	3000-5999	0.00	570,193.37
OTHER REVENUES	6000-7999	0.00	0.00
TOTAL REVENUES	8000-8999	20,082.00	3,264,983.15
EXPENDITURES:			
INSTRUCTIONAL SERVICES	1000-9899		
PERSONAL SERVICES	1000-1999		
EMPLOYEE BENEFITS	010-199	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00
MATERIALS & SUPPLIES	300-399	0.00	0.00
CAPITAL OUTLAY	400-499	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00
TOTAL INSTRUCTIONAL SERVICES	600-997	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	2000-2999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL INSTRUCTIONAL SUPPORT SERV		0.00	0.00
OPERATION & MAINTENANCE	3000-3999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	20,082.00	20,082.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	140,000.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OPERATION & MAINTENANCE		20,082.00	160,082.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-B-2

GOVERNMENTAL - CAPITAL PROJECTS

(Memo Only)

FUND TYPES

DESCRIPTION - FUND SOURCE

8411-0

ACCT#

AUXILIARY SERVICES			
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES			0.00

GENERAL ADMINISTRATIVE SERVICES			
PERSONAL SERVICES	6000-6999	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	22.76
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES			22.76

CAPITAL OUTLAY - REAL PROPERTY			
PERSONAL SERVICES	7000-7999	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	16,914,238.69
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.			16,914,238.69

DEBT SERVICES			
PRINCIPAL	8000-8999	0.00	258,589.23
INTEREST	931-931	0.00	65,941.29
OTHER OBJECTS	932-932	0.00	0.00
TOTAL DEBT SERVICES	300-997	0.00	324,530.52

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 GOVERNMENTAL - CAPITAL PROJECTS FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-IV-C-2

FUND TYPES	ACCT#	8411-0	(Memo Only)
DESCRIPTION - FUND SOURCE	-----	-----	-----
OTHER EXPENDITURES	9000-9899		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL OTHER EXPENDITURES		0.00	0.00
TOTAL EXPENDITURES	1000-9899	20,082.00	17,398,873.97
OTHER FINANCING SOURCES & FUND USES:			
TRANSFERS IN	9200-9299	0.00	15,000,000.00
OTHER FINANCING SOURCES	9000-9997	0.00	10,052,141.04
9910			
TRANSFERS OUT	920-929	0.00	0.00
OTHER FUND USES	9900-9999	0.00	0.00
TOTAL	900-997	0.00	25,052,141.04
(NET)			
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	0.00	25,052,141.04
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	0.00	10,918,250.22
BEGINNING FUND BALANCE - OCT 1	0300-0399	0.00	13,527,351.21
ENDING FUND BALANCE - SEP 30	(NET)	0.00	24,445,601.43

**OPELIKA CITY BOARD OF EDUCATION**  
**FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY**  
**PROPRIETARY - ENTERPRISE FUND TYPE BY FUND SOURCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

EXHIBIT A-I-V-A-1  
 PROPRIETARY - ENTERPRISE

FUND TYPE	ACCT#	(Memo Only)
DESCRIPTION - FUND SOURCE		
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):	6000-7999	0.00
TOTAL OPERATING REVENUES		0.00
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES	(NET)	0.00
INCOME (LOSS) BEFORE OPERATING TRANSFER	9200-9299	0.00
OPERATING TRANSFERS IN	9910	0.00
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 PROPRIETARY - INTERNAL SERVICE FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-VI-A-1

PROPRIETARY - ENTERPRISE

FUND TYPE	ACCT#	(Memo Only)
DESCRIPTION - FUND SOURCE	-----	-----
OPERATING REVENUES:		
LOCAL REVENUES (SPECIFY):		
TOTAL OPERATING REVENUES	6000-7999	0.00 0.00
OPERATING EXPENSES:		
PERSONAL SERVICES	010-997	0.00
EMPLOYEE BENEFITS	010-199	0.00
PURCHASED SERVICES	200-299	0.00
MATERIALS & SUPPLIES	300-399	0.00
CAPITAL OUTLAY	400-499	0.00
OTHER OBJECTS	500-599	0.00
	600-997	0.00
TOTAL OPERATING EXPENSES		0.00
OPERATING INCOME (LOSS)	(NET)	0.00
NON-OPERATING REVENUES:		
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00
TOTAL NON-OPERATING REVENUES	(NET)	0.00
INCOME (LOSS) BEFORE OPERATING TRANSFER	9200-9299	0.00
OPERATING TRANSFERS IN	9910	0.00
OPERATING TRANSFERS OUT	920-929	0.00
NET INCOME	(NET)	0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	0.00
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - NON EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-VII-A-1

FUND TYPE DESCRIPTION - FUND SOURCE	ACCT#	6940-0	6970-0	7101-0	PROPRIETARY - ENTERPRISE (Memo Only)
<b>OPERATING REVENUES:</b>					
LOCAL REVENUES (SPECIFY):	6000-7999	0.00	0.00	0.00	0.00
	6520	2,013.21	0.00	13.45	2,026.66
OTHER LOCAL REVENUES(ATTACH SCHEDULE)	6810	0	0		335.00
TOTAL OPERATING REVENUES		2,013.21	0.00	13.45	2,026.66
<b>OPERATING EXPENSES:</b>					
PERSONAL SERVICES	010-997	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	010-199	0.00	0.00	0.00	0.00
PURCHASED SERVICES	200-299	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	300-399	2,035.00	335.00	0.00	2,370.00
CAPITAL OUTLAY	400-499	0.00	0.00	0.00	0.00
OTHER OBJECTS	500-599	0.00	0.00	0.00	0.00
	600-997	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES		2,035.00	335.00	0.00	2,370.00
OPERATING INCOME (LOSS)	(NET)	(21.79)	(335.00)	13.45	(343.34)
<b>NON-OPERATING REVENUES:</b>					
STATE REVENUES (ATTACH SCHEDULE)	1000-2999	0.00	0.00	0.00	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	3000-5999	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	8000-8999	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	(NET)	(21.79)	(335.00)	13.45	(343.34)
INCOME(LOSS) BEFORE OPERATING TRANSFER	9200-9299	0.00	0.00	0.00	0.00
OPERATING TRANSFERS IN	9910				
OPERATING TRANSFERS OUT	920-929	0.00	0.00	0.00	0.00
NET INCOME	(NET)	(21.79)	(335.00)	13.45	(343.34)
RETAINED EARNINGS/FUND BALANCE - OCT 1	0300-0399	96,549.24	0.00	32,425.05	128,974.29
RETAINED EARNINGS/FUND BALANCE - SEP 30	(NET)	96,527.45	(335.00)	32,438.50	128,630.95



OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-VIII-A-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)	FIDUCIARY - EXPENDABLE TRUST
<b>REVENUES:</b>				
STATE REVENUES	1000-8999	0.00	0.00	
FEDERAL REVENUES	1000-2999	0.00	0.00	
LOCAL REVENUES	3000-5999	692,925.18	692,925.18	
OTHER REVENUES	6000-7999	0.00	0.00	
<b>TOTAL REVENUES</b>	8000-8999	<b>692,925.18</b>	<b>692,925.18</b>	
<b>EXPENDITURES:</b>				
<b>INSTRUCTIONAL SERVICES</b>				
PERSONAL SERVICES	1000-9899			
EMPLOYEE BENEFITS	1000-1999	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	
MATERIALS & SUPPLIES	300-399	165,862.87	165,862.87	
CAPITAL OUTLAY	400-499	88,625.84	88,625.84	
OTHER OBJECTS	500-599	0.00	0.00	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	600-997	<b>18,182.13</b>	<b>18,182.13</b>	
<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
PERSONAL SERVICES	2000-2999			
EMPLOYEE BENEFITS	010-199	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	
MATERIALS & SUPPLIES	300-399	715.00	715.00	
CAPITAL OUTLAY	400-499	1,821.52	1,821.52	
OTHER OBJECTS	500-599	0.00	0.00	
<b>TOTAL INSTRUCTIONAL SUPPORT SERV</b>	600-997	<b>100.00</b>	<b>100.00</b>	
<b>OPERATION &amp; MAINTENANCE</b>				
PERSONAL SERVICES	3000-3999			
EMPLOYEE BENEFITS	010-199	0.00	0.00	
PURCHASED SERVICES	200-299	0.00	0.00	
MATERIALS & SUPPLIES	300-399	3,310.00	3,310.00	
CAPITAL OUTLAY	400-499	0.00	0.00	
OTHER OBJECTS	500-599	0.00	0.00	
<b>TOTAL OPERATION &amp; MAINTENANCE</b>	600-997	<b>3,310.00</b>	<b>3,310.00</b>	

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-VIII-B-1

FUND TYPES	ACCT#	7501-0	(Memo Only)
DESCRIPTION - FUND SOURCE			
FIDUCIARY - EXPENDABLE TRUST			
AUXILIARY SERVICES	4000-4999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	88.97	88.97
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL AUXILIARY SERVICES		88.97	88.97
GENERAL ADMINISTRATIVE SERVICES	6000-6999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL GENERAL ADMIN SERVICES		0.00	0.00
CAPITAL OUTLAY - REAL PROPERTY	7000-7999		
PERSONAL SERVICES	010-199	0.00	0.00
EMPLOYEE BENEFITS	200-299	0.00	0.00
PURCHASED SERVICES	300-399	0.00	0.00
MATERIALS & SUPPLIES	400-499	0.00	0.00
CAPITAL OUTLAY	500-599	0.00	0.00
OTHER OBJECTS	600-997	0.00	0.00
TOTAL CAPITAL OUTLAY-REAL PROP.		0.00	0.00
DEBT SERVICES	8000-8999		
PRINCIPAL	931-931	0.00	0.00
INTEREST	932-932	0.00	0.00
OTHER OBJECTS	300-997	0.00	0.00
TOTAL DEBT SERVICES		0.00	0.00

OPELIKA CITY BOARD OF EDUCATION  
 FUNDING AND EXPENDITURE REPORT FOR ACCOUNTABILITY  
 FIDUCIARY - EXPENDABLE TRUST FUND TYPE BY FUND SOURCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT A-I-VIII-C-1

FUND TYPES DESCRIPTION - FUND SOURCE	ACCT#	7501-0	(Memo Only)	FIDUCIARY - EXPENDABLE TRUST
OTHER EXPENDITURES	9000-9899			
PERSONAL SERVICES	010-199	0.00	0.00	
EMPLOYEE BENEFITS	200-299	0.00	0.00	
PURCHASED SERVICES	300-399	11,695.00	11,695.00	
MATERIALS & SUPPLIES	400-499	210,441.20	210,441.20	
CAPITAL OUTLAY	500-599	0.00	0.00	
OTHER OBJECTS	600-997	0.00	0.00	
TOTAL OTHER EXPENDITURES		222,136.20	222,136.20	
TOTAL EXPENDITURES	1000-9899	500,842.53	500,842.53	
OTHER FINANCING SOURCES & FUND USES:				
TRANSFERS IN	9200-9299	25,964.33	25,964.33	
OTHER FINANCING SOURCES	9000-9997	0.00	0.00	
	9910			
TRANSFERS OUT	920-929	183,532.72	183,532.72	
	9900-9999			
OTHER FUND USES	900-997	0.00	0.00	
TOTAL	(NET)	(157,568.39)	(157,568.39)	
TOTAL EXPENDITURES, OTHER FINANCING SOURCES & OTHER FUND USES	(NET)	(157,568.39)	(157,568.39)	
EXCESS REVENUES & OTHER FINANCING SRCS OVER(UNDER) EXP & OTHER FUND USES	(NET)	34,514.26	34,514.26	
BEGINNING FUND BALANCE - OCT 1	0300-0399	352,631.38	352,631.38	
ENDING FUND BALANCE - SEP 30	(NET)	387,145.64	387,145.64	